

EXHIBIT 4

EXHIBIT 4**MWL AND IIRO AUDITS AND UNDERLYING FINANCIAL RECORDS**

MWL-IIRO have had seven years to compile their audit reports and underlying financial records from their internal auditing departments as the Court directed, and produce them in an organized manner for every office in the Kingdom, for every overseas branch office, and for every year those offices have operated. The high-level auditing reports created for MWL-IIRO's senior leadership and policy bodies also could have been easily collected and produced. Instead, MWL-IIRO have scattered a handful of auditing reports over multiple productions and among thousands of unrelated documents and argue they are in compliance with the Court's order, at the same time refusing to produce the great majority of relevant documents in their possession. *See e.g.*, IIRO287120-287125, IIRO287019-287024, IIRO287040-287044, IIRO287140-287144, MWLIIRO016220-16232, IIRO015578-15591, IIRO015561-15568, IIRO015571-15577, IIRO015548-15556, IIRO306790, IIRO040103, IIRO040104, and IIRO040063-40064 (citing a few examples of audit reports not produced). MWL-IIRO's continuing resistance to producing the audits and the underlying financial records, even in the face of the Court's orders, reflects a longstanding and fundamental unwillingness to participate in discovery in good faith.

DOCUMENTS	DESCRIPTION AND COMMENTS
IIRO000142-170	IIRO 1996 Annual Report at 19 (IIRO000163) stating that one of the main priorities of the IIRO's Department of Finance is to supervise the accounts of the IIRO and audit them accordingly. <i>See</i> Plts' Ex. 2 at 16 (ECF No. 3826-77).
IIRO000560	IIRO document stating that after "meticulously auditing" the accounts, the auditors are further responsible for preparing and presenting quarterly and periodic reports to the IIRO's Board of Directors and Secretary General. <i>Id.</i>
MWL005150	Articles 126-128 require that external auditors of the MWL and IIRO branch offices "review and audit all registers, records and documents and thoroughly examine them and attest to their accuracy and completion;" "review and confirm the League's assets and its commitment to others;" "examine the final statements and prepare a report containing the analysis of the said statements, especially those pertaining to expenditure, incomes, borrowings, trust accounts, and trust properties;" and

	“submit periodic reports every three months on the League accounts to the Secretary General.” <i>Id.</i> at 22.
The Constitution of the International Islamic Relief Organization of Saudi Arabia	The IIRO’s Constitution specifically stating that the duties of the Internal Auditor include submitting reports to the IIRO President and Secretary General. <i>Id.</i>
IIRO000560	IIRO’s 2002-2003 Annual Report at p. 8, detailing the IIRO’s Internal Audit Post-Payment office (“IAP”) and the Chartered Auditor which are responsible for “meticulously auditing the accounting documents” and submitting periodic reports to the IIRO Board of Directors. <i>Id.</i>
IIRO001371-1385	1998-1999 correspondence between the IIRO Deputy Financial Auditor and the IIRO Secretary General regarding the financial auditor’s report. <i>Id.</i>
IIRO001561	July 1998 correspondence from the IIRO Internal Auditor, Awad Alamah, to the IIRO Secretary General regarding disposal of receipts. <i>Id.</i>
IIRO001576-1577	September 1997 document from the IIRO Overseas Offices Committees discussing changes to regulations regarding the dispatch of auditors. <i>Id.</i>
IIRO001616-1619	1989 correspondence from the Director of the IIRO’s Audit Department discussing auditing of accounts. <i>Id.</i>
IIRO001645	The IIRO’s internal accountant speaking of the importance of internal auditing of IIRO’s accounts. <i>Id.</i>
IIRO001810	Minutes of the 5 th Convention of the IIRO Executive Committee discussing the examination of the auditor’s report. <i>Id.</i> at 22-23.
IIRO001816	January 1, 2002 letter from IIRO Secretary General Basha to the MWL Secretary General al Turki advising that the Executive Committee decided to postpone the discussion on the candidates for the auditors of the external offices, preferring to pass the matter on the auditor’s office of Nadhir Banqa, who are the auditors of the General Secretariat. <i>Id.</i> at 23.

IIRO001818-1838	October 1999 correspondence from the IIRO Secretary General to various accounting firms requesting proposed estimates to conduct audits of IIRO branch offices in Egypt, Jordan, Sudan, Mauritania, Thailand, Bangladesh, Ethiopia and Nigeria. <i>Id.</i> at 23.
MWL010075-10082	MWL document identifying the MWL auditing department.
IIRO287120-287125	The minutes of the IIRO Executive Committee meeting held on February 1, 1999 include a discussion of the internal auditor's report on the debts of the local offices and overseas offices and personal debts. The auditor's report was not produced.
IIRO287019-287024	The minutes of the IIRO Executive Committee meeting held on September 13, 1999 include an examination of the auditor's report concerning the general budget and final accounting of the IIRO for fiscal year 1998. The auditor's report was not produced.
IIRO287040-287044	The minutes of the IIRO Executive Committee meeting held on March 27, 2000 include a discussion of the auditor's report concerning the general budget and the final accounting of the IIRO up to October 22, 1998. The auditor's report was not produced.
IIRO287140-287144	The minutes of the IIRO Executive Committee meeting held on September 4, 2001 include a discussion concerning the final accounts of the IIRO for 1999-2000 and the establishment of a committee to examine the auditor's report on the general budget and final accounting and submit its recommendations to the Executive Committee for approval. The committee will consist of Dr. Abdul Qader Bahfazullah, Assistant to the MWL Secretary General, Dr. Awed Salama Al-Rahili, the IIRO Internal Supervisor, and Dr. Yusuf Abdullah Basudan, Assistant to the Secretary General for Finance and Administration. The auditor's report was not produced.
MWLIIRO016220-16232	The minutes of the IIRO Board of Directors' meeting held on June 13, 2002 included a discussion concerning the auditor's reports on the general budget and final accounting of the IIRO for 1999 and 2000. The auditor's reports were not produced.
IIRO015578-15591	The minutes of the IIRO Board of Directors' meeting held on October 21, 1998 included a discussion concerning the auditor's report on the IIRO's balance sheet and final accounting for 1996-1997. The auditor's report was not produced.

IIRO015561-15568	The minutes of the IIRO Board of Directors' meeting held on September 29, 1999 included a discussion concerning the auditor's report on the IIRO's balance sheet and final accounting for 1997. The auditor's report was not produced.
IIRO015571-15577	The minutes of the IIRO Board of Directors' meeting held on May 8, 1999 included a discussion concerning the auditor's report on the IIRO's balance sheet and final accounting. The auditor's report was not produced.
IIRO015548-15556	The minutes of the IIRO Board of Directors' meeting held on April 13, 2000 included a discussion concerning the auditor's report on the IIRO's balance sheet and final accounting. The auditor's report was not produced.
IIRO306790	September 7, 2002 letter from IIRO Secretary General Adnan Basha to Abdullah Saleh Ramandan, Chairman of the Tanzania Office Supervision Committee, attaching audit reports for the IIRO branch office in Tanzania for 1999, 2000, and 2001. The audit reports were not produced.
IIRO040103	April 16, 2004 letter from Nazia Ahmed Sandi, IIRO branch office manager in Kosovo, to the head of the IIRO's Finance and Monitoring Administration, discussing an audit report for the Kosovo office for 2002. The audit report was not produced.
IIRO040104	November 7, 2007 letter from Rahmat Ullah Nazir Kahn, Regional Manager of the IIRO's Balkans offices, to the head of the IIRO's Finance and Monitoring Administration, discussing an audit report for the Kosovo office for 2001. The audit report was not produced.
IIRO040063-40064	March 1, 2004 letter from the IIRO branch office in Kosovo discussing an audit report for 2002. The audit report was not produced.

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